

## INSTRUCTIONS – FILLING OUT COMPLAINT FORMS

Complete three (3) Complaint Forms for each parcel of real property or each account number of personal/manufacturers property you are appealing.

Type the requested information in the shaded boxes. When you are finished, print three (3) copies. Or, if you wish, you may download the form and complete it by printing or typing the information in the boxes.

Send two (2) copies to the State Tax Commission at the address below; keep the third copy for your records.

**Real Property** is identified by parcel or locator number.

**Personal Property** is usually identified by account number and may involve several pieces of property. In that case, attach a list of all personal property referenced by that number.

Example: If you own three vehicles and your account number is ABC123, list the three vehicles – 2002 Chevrolet Tahoe, 2004 Ford Explorer and 2006 Nissan Sentra – on an attached sheet.

If you have further questions, please refer to the pamphlet entitled Property Tax Appeals Before the State Tax Commission of Missouri, which provides basic information concerning your assessment appeal. If you still have questions, please feel free to contact the State Tax Commission at 573-751-1715.

## FILING DEADLINES

- **CITY OF ST. LOUIS, BOONE, BUCHANAN, CALLAWAY, CAMDEN, CAPE GIRARDEAU, CASS, CLAY, COLE, FRANKLIN, GREENE, JACKSON, JASPER, JEFFERSON, PLATTE, ST. CHARLES, ST. LOUIS, AND TANEY COUNTIES.** Your Complaint(s) must be filed with this Commission on or before August 15 of the year of assessment, or within thirty (30) days of the decision of the Board of Equalization, whichever is later.
- **ALL OTHER COUNTIES.** Your Complaint(s) must be filed with this Commission on or before September 30 of the year of assessment, or within thirty (30) days of the decision of the Board of Equalization, whichever is later.
- **NOTE:** These deadlines are set by statute, the State Tax Commission cannot extend them. All Complaints sent by registered, certified or first class mail will be deemed filed as of the date of the postmark. Complaints sent by metered mail shall be deemed filed as of the date of post office cancellation; otherwise, as of the date the Commission receives the Complaint.

**WHAT SHOULD BE FILED?** You must file two (2) copies of the Complaint form. Keep one (1) copy for your records. You must send a copy of the Board of Equalization decision for **each** assessment. If you attach any other document to the Complaint form, you must attach two (2) copies of such document.

**WHO MAY SIGN?** The taxpayer or his attorney may sign the Complaint form. Missouri law requires that if the taxpayer is a corporation, partnership, association or estate, an attorney **must** sign the Complaint on behalf of the taxpayer.

Send completed Complaint Forms to: **STATE TAX COMMISSION OF MISSOURI**  
**P.O. BOX 146**  
**J EFFERSON CITY, MO 65102-0146**